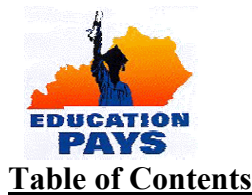


**Specifications for Electronic Submission of Annual Wage
and Tax Information via Magnetic Media or Web For Year
2003.**



**Note: Kentucky Revenue Cabinet follows only the MMREF-1 specifications for tax year 2003.
Refer to these specifications for the exact Record requirements required by KRC**

KRC no longer accepts 9 track reel tape magnetic media, 3480, 3490 cartridges, or computer listings.



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**TRANSMITTER REPORT FOR
FILING KENTUCKY WAGE STATEMENTS**



1. Name and Address of Transmitter	5. Number of Kentucky Statements
	6. Kentucky Taxable Wages
	7. Kentucky Income Tax Withheld
2. KY Withholding Account Number	8. Name and Address of Persons to Contact About W-2/K-2 Submission
3. Tax Year	
4. Phone Number (Include Area Code)	

INSTRUCTIONS

Please complete boxes (1) through (8) and mail with the wage statements to:

**Kentucky Revenue Cabinet
W-2 Processing
200 Fair Oaks Lane, Station 57
Frankfort, KY 40620**

If more than one Kentucky withholding account is reported on the CD or diskette, omit lines 2, 5, 6 and 7, and attach a summary sheet showing name and address, Kentucky withholding tax account number, number of Kentucky statements, Kentucky taxable wages and Kentucky income tax withheld for each account.

**This Transmitter Report must be filled out and submitted with
your wage and tax statements by January 31
following the close of the calendar year.**

Photocopies of this Transmitter Report are acceptable.

For your convenience, wage and tax statements may be filed via file transfer protocol (FTP). Visit the Revenue Cabinet's Web site for details.

www.revenue.ky.gov

**KENTUCKY REVENUE CABINET
SPECIFICATIONS FOR ELECTRONIC SUBMISSION OF ANNUAL WAGE AND
TAX INFORMATION VIA MAGNETIC MEDIA OR WEB
FOR TAX YEAR 2003, DUE JANUARY 31, 2004**

OVERVIEW

This booklet contains the specifications and instructions for reporting form W-2 information to the Kentucky Revenue Cabinet (KRC) via magnetic media pursuant to 103 KAR 18:050 Section 5. **KRC will use the MMREF-1 specifications for year 2003, due January 31, 2004.**

ACCEPTABLE MAGNETIC MEDIA

The Kentucky Revenue Cabinet (KRC) accepts annual W-2 information via CD, THE WEB and 3.5" diskettes only. **KRC DOES NOT ACCEPT 9 TRACK REEL TAPES or 3480 or 3490 CARTRIDGES.** For the purposes of this handbook, the terms **TAPE** and **3480 OR 3490 CARTRIDGES** are used interchangeably unless otherwise indicated. **THERE IS ONLY ONE FORMAT FOR REPORTING ON DISKETTE, CD AND WEB.**

103 KAR 18:050, Section 5 requires any employer who issues 100 or more Forms W-2 annually to utilize an acceptable form of magnetic media. Employers with less than 100 Forms W-2 are **encouraged**, but not required, to utilize magnetic media filing.

TIPS TO REMEMBER

- ◆ **KRC does not accept 9 track reel tapes or 3480 or 3490 cartridges**
- ◆ Always **identify yourself and your company with an external label** on the Magnetic Media
- ◆ Include only employee records **pertinent to Kentucky** on your magnetic media.
- ◆ Always use the correct **Kentucky Withholding Account Number (6 digits)** in the appropriate fields
- ◆ **A Transmitter Report, 42A806 (10-01)** must be included with each Magnetic Media submitted
- ◆ KRC has **no specifications for reporting 1099 information** via Magnetic Media
- ◆ "RS" records are mandatory. They are optional to the SSA and IRS only.

MAGNETIC MEDIA SHOULD BE SENT TO

Kentucky Revenue Cabinet
W-2 Magnetic Media Processing
200 Fair Oaks Lane, Sta. 57
Frankfort, KY 40602

Please include **TRANSMITTER REPORT 42A806** (revised 9-03) with each Magnetic Media Submitted. Transmitter Report 42A806 is included at the end of this booklet. Photo copies of the Transmitter Report are acceptable.

FILING DEADLINE

Form W-2 magnetic media files should be submitted to the Kentucky Revenue Cabinet by the last day of January of each year. If this day falls on a holiday or weekend, the filing deadline is the next business day.

NOTE: THE FILING DEADLINE DATE FOR TAX YEAR 2003 FILES IS FEBRUARY 2, 2004

THIS DEADLINE WILL BE STRICTLY ENFORCED.

FILING EXTENSIONS

Extensions may be granted. Requests for extension to file Magnetic Media should be made prior to the due date. Employers should contact:

Kentucky Revenue Cabinet
Withholding Tax Section
P.O. Box 181, Station #57
Frankfort, KY 40602
Phone: (502) 564-7287
Fax: (502) 564-2041

MAGNETIC MEDIA REQUIREMENTS

The FTP Software used in previous years is no longer a valid method of transmitting files. FTP Users should begin following the steps outlined in “FILING VIA WEB”. This applies to all tax years.

1. FILING VIA WEB

The Kentucky Revenue Cabinet (KRC) offers a secure web site as a preferred method of submitting the Reporting of Annual Employee Wage and Tax Information. Beginning in 2003, KRC began offering the Web as a viable alternative for submitting annual employee wage & tax reports. Using the web site is an ideal alternative as a means to submit the wage and tax reports to KRC. Also, if for some reason a cartridge or disk is rejected by us, the Web has become a popular method for employers to submit corrected reports.

Coming soon for tax filing season 2003...KRC's Web Site is here! Check at our web site at <http://revenue.ky.gov/electronicervices.htm> for its availability.

The underlying philosophy behind using the web site is that the data is already being created electronically. It only makes great business sense to send this information securely via the Web rather than putting it on a CD or diskette, then paying a third party deliverer. In the past, the KRC has had to return media asking for a corrected report from the employer / transmitter.

KRC is very excited about using the web because it not only streamlines the processing of the wage and tax information for us but it offers an easy and secure way to meet the filing requirements for the employer!

HOW THE WEB SITE WORKS

The new web site utilizes Microsoft's SSL technology (Secure Socket Language) to create a secure connection between the client PC and our Web Server. Using 128 bit encryption, files are transferred to our servers and then processed. This service is provided **at no cost** and only requires the client PC to have Internet Explorer, or any other compatible web browser. There are no hardware restrictions and no software installations required.

To use the web site, a PIN is required, which KRC will assign when the employer declares its intention to send annual wage & tax reports via the web. ***The PIN number assigned for use with the FTP Program can also be used to log onto the web site, however the FTP program will no longer be a valid method of transferring files.***

Once the user has logged onto the web site, the employer can select files from any location accessible to that PC, and transfer it to the KRC web server. It is important to note that the file layout for using the web is exactly the same as filing by tape, cartridge, and diskette. Therefore, switching to this new method of transferring files will require no changes in the methods for creating the files.

After the transfer, KRC will run validations against the file to determine that it is a valid file format. Then, KRC will notify the transmitter within 2 hours, via email, stating the success or failure of the validations.

WEB SITE SECURITY

The Federal government mandates that strong security measures are established when handling Federal tax information. Since the incoming wage and tax information via the Web may contain Federal tax information, KRC has designed and controls the entire process with a high level of security. From the client PC to the Web Server, SSL is used to encrypt all data transfer, using 128 bit encryption. This process is entirely safe! After the file is transferred to our servers, it is encrypted again to provide security against internal access to the file. The file never resides on our servers unencrypted.

To log onto the web site, a combination of your Federal Employer Identification Number (FEIN#) and a KRC assigned Personal Identification Number (PIN) must be used in order to establish secure connection with the KRC server. Plus, a series of accountability and audit trails are maintained by the KRC upon connection to further control access. The KRC is confident in the level of security with using the Web.

HOW TO GET STARTED USING THE WEB

Preparing your office and personal computer to use the web site requires no hardware or software installations. The only requirement is having Internet Explorer or some other compatible web browser.

1. **However, please ensure KRC is notified of your intentions to submit the annual report via the Web as described below. Complete the Form # 42A808 - Request Form for Authorization of Submission of Annual Employee Wage & Tax Reporting via THE WEB and send to KRC.**
2. The KRC will assign you a PIN# and clarify Web procedures and specifications upon declaring your intention to submit annual wage & tax information via the Web. Some information as to system specifications, network and contact information must be provided to the KRC. ***Please Note: It is important to get your system / network administrator involved ASAP so as to ensure that you have the proper capabilities. Please notify & work with your system / network administrator up front to ensure your success.***

AUTHORIZATION TO FILE VIA THE WEB

The employer / transmitter must contact the KRC, using Form # 42A808 – Request Form for Authorization of Submission Via WEB, to declare intentions to submit via the Web and obtain the current WEB specifications. The employer must be prepared to provide the following information:

1. Name, Address and Federal Employer Identification Number (FEIN) of organization or firm requesting to enable Web Site Access.
2. Name, title, telephone number and email address of person to contact regarding the request for setup of Web Site Access.
3. Estimated number of employees to be reported.

Please complete the attached Form 42A808 return to KRC ASAP to get started!

Send To :

**Kentucky Revenue Cabinet
Withholding Section
200 Fair Oaks, Sta. 57
Frankfort, KY 40602-0181**

GENERAL WEB REQUIREMENTS

WHAT IS EDITED BY THE WEB SITE

- The file must be recorded in American Standard Code for Information Interchange (ASCII) and no record should be longer than 512 character positions.
- The file layout is IDENTICAL to that required of the CD or disk requirements.
- The file **must** contain valid MMREF-1 records(s) for each employee. Click here <http://www.ssa.gov/employer/accuwage/index.html> to see SSA's AccuWage 2003 available for download and validation of your file.
- The file **must** total correctly & have valid record contents (i.e. state code should be 21 for Kentucky, reporting period should be 2003, Kentucky withholding account number should be 6 digits, etc.)

USING THE WEB SITE, STEP BY STEP

1. Go to <https://rfo2zeus.state.ky.us/w2ftp/wflogon.aspx> and log in using your FEIN and PIN. Depending on your Internet Explorer security settings, you may receive an alert, stating that you must accept or reject a certificate. This is necessary to create a secure connection, and you must click yes to continue.

2. Fill in the required fields, including the location of the file, and click submit.

Kentucky Revenue Cabinet - Electronic Submission of Wage and Tax Information - Microsoft Internet Explorer

Address: http://localhost/w2ftp/wfUpload.aspx

Electronic Submission of Wage and Tax Information

KRC Home Logoff

Submit Withholding File

Logged on as TEST

Transmit Files
FAQs
Contact Us
Exit W2-FTP

For other Kentucky Government Sites visit kentucky.gov

Employer FEIN: 11-1111111

Email: emp@web.com

Filename: c:\file.txt
(100 Megabyte Limit)

Tax Year: 2002

☐ Test Only

- A message should be displayed stating that the file was transferred successfully.

Kentucky Revenue Cabinet - Electronic Submission of Wage and Tax Information - Microsoft Internet Explorer

Address: http://localhost/w2ftp/wfResults.aspx

Electronic Submission of Wage and Tax Information

KRC Home Logoff

File Transmission Results

Logged on as TEST

The file was transmitted successfully. A confirmation email will be sent within two hours.

Transmit Files
FAQs
Contact Us
Exit W2-FTP

For other Kentucky Government Sites visit kentucky.gov

- Wait for the confirmation email of file being transmitted.
 - The email confirmation will be sent to the email address specified upon login. When you receive the confirmation it will notify you that your file was successful for not.

2. CD

Make sure you use a blank CD.

3. DISKETTE

A 3 ½” MS-DOS compatible “double density, 1.44 megabytes” or “high density 720, kilobytes” diskettes. If a diskette was used previously for other data, reformat it before using it. Do not make it a bootable disk. Virus scan the diskette before submission.

DATA RECORD DESCRIPTIONS

The record for reporting Kentucky wage and tax data shall be the Code-RS State Record. **ONLY UPPER CASE LETTERS ARE ACCEPTABLE ON MAGNETIC MEDIA FILES**. The Kentucky Revenue Cabinet posting software will not recognize lower case letters in a magnetic media report.

The following is a description of the data records that are used to create magnetic media W-2 Copy A Reports. Use the information below as well as the list of technical requirements and specifications in the other sections of this manual to prepare W-2 Copy A reports via magnetic media. KRC requires the following records:

REQUIRED RECORDS:

RA – Submitter Record

RE – Employer Record

RW – Employee Wage Record

RS – State Record (Please note: This is optional only for the Social Security Administration and IRS.)

RT- Total Record

RF- Final Record

SUBMITTER RECORD:

CODE RA

The CODE RA record must be the first data record on each file.

Make the address entries specific enough to ensure proper delivery precisely according to the specifications.

The CODE RA, Submitter Record:

- Identifies the organization submitting the file.
- Describes the file.
- Identifies the organization to receive the next MMREF-1 publication.
- Identifies the organization to be contacted by KRC.
- Identifies the means of contact.

CODE RA - Submitter Record			
LOCATION	FIELD	LENGTH	SPECIFICATIONS
1-2	Record Identifier	2	Constant "RA".
3-11	Submitter's Employer Identification Number (EIN)	9	Enter the submitter's EIN. This EIN should match the EIN on the external label.
12-28	Personal Identification Number (PIN)	17	Enter the PIN assigned to the employee who is authorized to submit this file. Left justify and fill with blanks.
29	Resub Indicator	1	Enter a "1" if this file is being resubmitted. Otherwise, enter a "0".
30-35	Resub TLCN	6	If you entered a "1" in the Resub Indicator field (position 29), enter the TLCN displayed on the notice sent to you by SSA. Otherwise, fill with blanks.

CODE RA - Submitter Record			
LOCATION	FIELD	LENGTH	SPECIFICATIONS
36-37	Software Code	2	Enter one of the following codes to indicate the software used to create your file: 98 In-House Program 99 Off-the-Shelf Software
38-94	Company Name	57	Enter the name of the company to receive MMREF-1 annual filing instructions. Left justify and fill with blanks.
95-116	Location Address	22	Enter the company's location address (Attention, Suite, Room Number, etc.) Left justify and fill with blanks.
117-138	Delivery Address	22	Enter the company's delivery address (Street or Post Office Box). Left justify and fill with blanks.
139-160	City	22	Enter the company's city. Left justify and fill with blanks.
161-162	State Abbreviation	2	Enter the company's state. Use a postal abbreviation as shown in Appendix F of SSA's Publication MMREF-1. For a foreign address, fill with blanks.
163-167	Zip Code	5	Enter the company's Zip Code. For a foreign address, fill with blanks.
168-171	Zip Code Extension	4	Enter the company's four-digit extension of the Zip Code. If not applicable, fill with blanks.
172-176	Blank	5	Fill with blanks. Reserved for SSA use.
177-199	Foreign State/Province	23	If applicable, enter the company's foreign state/province. Left justify and fill with blanks. Otherwise, fill with blanks.
200-214	Foreign Postal Code	15	If applicable, enter the company's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.

CODE RA - Submitter Record			
LOCATION	FIELD	LENGTH	SPECIFICATIONS
215-216	Country Code	2	<p>If one of the following applies, fill with blanks.</p> <ul style="list-style-type: none"> • One of the 50 states of the U.S.A. • District of Columbia • Military Post Office (MPO) • American Samoa • Guam • Northern Mariana Islands • Puerto Rico • Virgin Islands <p>Otherwise, enter the applicable Country code (See Appendix G in SSA's Publication MMREF-1).</p>
217-273	Submitter Name	57	<p>Enter the name of the organization to receive notification of unprocessable data.</p> <p>Left justify and fill with blanks.</p>
274-295	Location Address	22	<p>Enter the submitter's location address (Attention, Suite, Room Number, etc.).</p> <p>Left justify and fill with blanks.</p>
296-317	Delivery Address	22	<p>Enter the submitter's delivery address (Street or Post Office Box).</p> <p>Left justify and fill with blanks.</p>
318-339	City	22	<p>Enter the submitter's city.</p> <p>Left justify and fill with blanks.</p>
340-341	State Abbreviation	2	<p>Enter the submitter's state.</p> <p>Use a postal abbreviation as shown in Appendix F of SSA's Publication MMREF-1.</p> <p>For a foreign address, fill with blanks.</p>
342-346	Zip Code	5	<p>Enter the submitter's Zip Code.</p> <p>For a foreign address, fill with blanks.</p>
347-350	Zip Code Extension	4	<p>Enter the submitter's four-digit extension of the Zip Code.</p> <p>If not applicable, fill with blanks.</p>
351-355	Blank	5	Fill with blanks. Reserved for SSA use.
356-378	Foreign State/Province	23	<p>If applicable, enter the submitter's foreign state/province.</p> <p>Left justify and fill with blanks.</p> <p>Otherwise, fill with blanks.</p>

CODE RA - Submitter Record			
LOCATION	FIELD	LENGTH	SPECIFICATIONS
379-393	Foreign Postal Code	15	<p>If applicable, enter the submitter's foreign postal code.</p> <p>Left justify and fill with blanks.</p> <p>Otherwise, fill with blanks.</p>
394-395	Country Code	2	<p>If one of the following applies, fill with blanks.</p> <ul style="list-style-type: none"> o One of the 50 states of the U.S.A. o District of Columbia o Military Post Office (MPO) o American Samoa o Guam o Northern Mariana Islands o Puerto Rico o Virgin Islands <p>Otherwise, enter the applicable Country code (See Appendix G in SSA's Publication MMREF-1).</p>
396-422	Contact Name	27	<p>Enter the name of the person to be contacted by SSA concerning processing problems.</p> <p>Left justify and fill with blanks.</p>
423-437	Contact Phone Number	15	<p>Enter the contact's telephone number (including the area code).</p> <p>Left justify and fill with blanks.</p>
438-442	Contact Phone Extension	5	<p>Enter the contact's telephone extension.</p> <p>Left justify and fill with blanks.</p>
443-445	Blank	3	Fill with blanks. Reserved for SSA use.
446-485	Contact E-Mail	40	<p>If applicable, enter the contact's electronic mail/Internet address.</p> <p>Left justify and fill with blanks.</p> <p>Otherwise, fill with blanks.</p>
486-488	Blank	3	Fill with blanks. Reserved for SSA use.
489-498	Contact FAX	10	<p>(FOR U.S. AND U.S. TERRITORIES ONLY) If applicable, enter the contact's FAX number (including area code).</p> <p>Otherwise, fill with blanks.</p>
499	Preferred Method of Problem Notification Code	1	<p>Enter one of the of Problem following codes:</p> <p>"1" E Mail/ Internet</p> <p>"2 " FAX</p> <p>"3" Postal Service</p>

CODE RA - Submitter Record			
LOCATION	FIELD	LENGTH	SPECIFICATIONS
500	Preparer Code	1	<p>Enter one of the following codes to indicate who prepared this file:</p> <p>"A" Accounting Firm "L" Self-Prepared "S" Service Bureau "P" Parent Company "O" Other</p> <p>NOTE: IF MORE THAN ONE CODE APPLIES, USE THE ONE THAT BEST DESCRIBES WHO PREPARED THIS FILE.</p>
501-512	Blank	12	Fill with blanks. Reserved for SSA use.

EMPLOYER RECORD:

CODE RE

The CODE RE record identifies the employer whose employee wage and tax information is being reported. Generate a new CODE RE record each time it is necessary to change information in any field on this record.

DO NOT create a CODE RE record for an employer that does not have at least one employee (CODE RS record) with monies to report.

If a submission containing multiple employer reports (more than one Code RE record on a submission) is returned for correction, make the necessary correction(s) and return the entire submission to the Kentucky Revenue Cabinet.

CODE RE – Employer Record			
LOCATION	FIELD	LENGTH	SPECIFICATIONS
1-2	Record Identifier	2	Constant "RE".
3-6	Tax Year	4	<p>Enter the tax year for this report.</p> <p>Enter NUMERIC characters only.</p>
7	Agent Indicator Code	1	<p>Review the first Special Situation on Agent Determination in Section II before entering a "1" or "2" in this field.</p> <p>If applicable, enter one of the following codes.</p> <p>"1" 2678 Agent (Approved by IRS) "2" Common Pay Master (A corporation that pays an employee who works for two or more related corporations at the same time.)</p> <p>Otherwise, fill with a blank.</p>

8-16	Employer /Agent Employer Identification Number (EIN)	9	Enter the EIN entered on the Form 941 submitted to IRS. If you entered a code in the Agent Indicator Code field, (position 7) enter your Agent EIN. Otherwise, enter your Employer EIN.
17-25	Agent for EIN	9	If you entered a "1" in the Agent Indicator Code field, (position 7) enter the Employer's EIN for which you are an Agent. Otherwise, fill with blanks.
26	Terminating Business Indicator	1	Enter a "1" if you have terminated your business during this tax year. Otherwise, enter a "0".
27-30	Establishment Number	4	If this file contains multiple Code RE Records with the same EIN, you may use this field to designate various store or factory locations or types of payroll. Enter any combination of blanks, numbers or letters. Certain military employers must use this Field. Otherwise, fill with blanks.
31-39	Other EIN	9	For this tax year, if you submitted a form 941 or 943 to IRS, or W-2 data to SSA and you used an EIN different from the EIN in location 8-16, enter the other EIN. Otherwise, fill with blanks.
40-96	Employer Name	57	Enter the name associated with the EIN Entered in location 8-16. Left justify and fill with blanks.
97-118	Location Address	22	Enter the employer's location address (Attention, Suite, Room Number, etc.). Left justify and fill with blanks.
119-140	Delivery Address	22	Enter the employer's delivery address (Street or Post Office Box). Left justify and fill with blanks.
141-162	City	22	Enter the employer's city. Left justify and fill with blanks.

163-164	State Abbreviation	2	<p>Enter the employer's state.</p> <p>Use a postal abbreviation as shown in Appendix F of SSA's Publication MMREF-1.</p> <p>For a foreign address, fill with blanks.</p>
165-169	Zip Code	5	<p>Enter the employer's zip code.</p> <p>For a foreign address, fill with blanks.</p>
170-173	Zip Code Extension	4	<p>Enter the employer's four-digit extension of the zip code.</p> <p>If not applicable, fill with blanks.</p>
174-178	Blank	5	Fill with blanks. Reserved for SSA use.
179-201	Foreign State/Province	23	<p>If applicable, enter the employer's foreign state/province.</p> <p>Left justify and fill with blanks.</p> <p>Otherwise, fill with blanks.</p>
202-216	Foreign Postal Code	15	<p>If applicable, enter the employer's foreign postal code.</p> <p>Left justify and fill with blanks.</p> <p>Otherwise, fill with blanks.</p>
217-218	Country Code	2	<p>If one of the following applies, fill with blanks.</p> <ul style="list-style-type: none"> • One of the 50 states of the U.S.A. • District of Columbia • Military Post Office (MPO) • American Samoa • Guam • Northern Mariana Islands • Puerto Rico • Virgin Islands <p>Otherwise, enter the employer's applicable Country code. See Appendix G of SSA's Publication MMREF-1.</p>
219	Employment Code	1	<p>Enter the appropriate code:</p> <p>"A" Agriculture</p> <p>"H" Household</p> <p>"M" Military</p> <p>"Q" Medicare Qualified Government Employment</p> <p>"X" Railroad</p> <p>"R" Regular (All others)</p>

220	Tax Jurisdiction Code	1	If applicable, enter the appropriate code: V = Virgin Islands G = Guam S = American Samoa N = Northern Mariana Islands P = Puerto Rico Otherwise, fill with blanks.
221	Third Party Sick Pay Indicator	1	Enter "1" for a sick pay indicator. Otherwise, enter "0".
222-512	Blank	291	Fill with blanks. Reserved for SSA use.

EMPLOYEE WAGE RECORD

CODE RW and RO

Following each CODE RE record include the CODE W record(s) for that CODE RE record immediately followed by the OPTIONAL RO record(s).

The RO record is required if one or more of the fields must be completed because the field(s) applies to an employee. If just one field applies, the entire record must be completed.

Do not complete a CODE RO record if only blanks and zeros would be entered in positions 3-512.

RW records may be intermixed by RW-RO combinations if some employees have information for an RO record and some do not.

CODE RW

CODE RW – Employee Wage record			
LOCATION	FIELD	LENGTH	SPECIFICATIONS
1-2	Record Identifier	2	Constant "RW".
3-11	Social Security Number (SSN)	9	Enter the employee's social security number as shown on the original/replacement SSN card issued by SSA. If no SSN is available, enter zeros (0).
12-26	Employee First Name	15	Enter the employee's first name as shown on the social security card. Left justify and fill with blanks.
27-41	Employee Middle Name or Initial	15	If applicable, enter the employee's middle name or initial as shown on the social security card. Left justify and fill with blanks. Otherwise, fill with blanks.
42-61	Employee Last Name	20	Enter the employee's last name as shown on the social security card. Left justify and fill with blanks.
62-65	Suffix	4	If applicable, enter the employee's alphabetic suffix. For example: SR, JR Left justify and fill with blanks. Otherwise, fill with blanks.

CODE RW – Employee Wage record			
LOCATION	FIELD	LENGTH	SPECIFICATIONS
66-87	Location Address	22	Enter the employee's location address (Attention, Suite, Room Number, etc.). Left justify and fill with blanks.
88-109	Delivery Address	22	Enter the employee's delivery address (Street or Post Office box). Left justify and fill with blanks.
110-131	City	22	Enter the employee's city. Left justify and fill with blanks.
132-133	State Abbreviation	2	Enter the employee's state. Use a postal abbreviation as shown in Appendix F. For a foreign address, fill with blanks.
134-138	Zip Code	5	Enter the employee's zip code. For a foreign address, fill with blanks.
139-142	Zip Code Extension	4	Enter the employee's four-digit extension of the zip code. If not applicable, fill with blanks.
143-147	Blank	5	Fill with blanks. Reserved for SSA use.
148-170	Foreign State/Province	23	If applicable, enter the employee's foreign state/province. Left justify and fill with blanks. Otherwise, fill with blanks.
171-185	Foreign Postal Code	15	If applicable, enter the employee's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
186-187	Country Code	2	If one of the following applies, fill with blanks. o One of the 50 states of the U.S.A. o District of Columbia o Military Post Office (MPO) o American Samoa o Guam o Northern Mariana Islands o Puerto Rico o Virgin Islands Otherwise, enter the applicable Country code (See Appendix G).
188-198	Wages, Tips and Other Compensation	11	No negative amounts. Right justify and zero fill.
199-209	Federal Income Tax Withheld	11	No negative amounts. Right justify and zero fill.
210-220	Social Security Wages	11	The sum of this field and the Social Security Tips field should NOT exceed the annual maximum Social Security wage base for the tax year (\$ 87,000.00 for Tax Year 2003). No negative amounts. Right justify and zero fill.
221-231	Social Security Tax Withheld	11	If the amount in this field is greater than zero, then the Social Security Wages field or the Social Security Tips field must be greater than zero. This amount should not exceed \$5,394.00 for Tax Year 2003. (This amount may be slightly higher because of "rounding".) No negative amounts. Right justify and zero fill.

CODE RW – Employee Wage record			
LOCATION	FIELD	LENGTH	SPECIFICATIONS
232-242	Medicare Wages & Tips	11	For TY 1983, and later, this amount must equal, or exceed the sum of the Social Security wages and Social Security tips. For 1991-1993, do not exceed the annual maximum Medicare wage base for the tax year. For years prior to TY 1983, zero fill. No negative amounts. Right justify and zero fill.
243-253	Medicare Tax Withheld	11	For 1991-1993, do not exceed the annual maximum Medicare wage base for the tax year. For years prior to TY 1983, zero fill. No negative amounts. Right justify and zero fill.
254-264	Social Security Tips	11	The sum of this field and the Social Security Wages should NOT exceed the annual maximum Social Security wage base for the tax year. (\$ 87,000.00 for Tax Year 2003). No negative amounts. Right justify and zero fill.
265-275	Advance Earned Income Credit DOES NOT APPLY TO PU	11	No negative amounts. Right justify and zero fill. EMPLOYEES
276-286	Dependent Care Benefit	s 11	No negative amounts. Right justify and zero fill.
287-297	Deferred Compensation Contributions to Secti 401(k)	11	No negative amounts. Right justify and zero fill.
298-308	Deferred Compensation Contributions to Section 403(b)	11	No negative amounts. Right justify and zero fill.
309-319	Deferred Compensation Contributions to Section 408(k)(6)	11	No negative amounts. Right justify and zero fill.
320-330	Deferred Compensation Contributions to Section 457(b)	11	No negative amounts. Right justify and zero fill.
331-341	Deferred Compensation Contributions to Secti 501(c)(18)(D)	11	No negative amounts. Right justify and zero fill.
342-352	Blank	11	Fill with blanks. Reserved for SSA use.
353-363	Non-qualified Plan Section 457 Distributi or Contributions	11	No negative amounts. Right justify and zero fill.
364-374	Blank	11	Fill with blanks. Reserved for SSA use.
375-385	Non-qualified Plan Not Section 457 Distributi or Contributions	11	No negative amounts. Right justify and zero fill.
386-407	Blank	22	Fill with blanks. Reserved for SSA use.
408-418	Employer Cost of Premiums for Group Term Life Insurance Over \$50,000 DOES NOT APPLY TO PU	11	No negative amounts. Right justify and zero fill. EMPLOYEES
419-429	Income from the Exercise of Nonstatuto Stock Options DOES NOT APPLY TO PU	11	No negative amounts. Right justify and zero fill. EMPLOYEES

CODE RW – Employee Wage record			
LOCATION	FIELD	LENGTH	SPECIFICATIONS
430-485	Blank	56	Fill with blanks. Reserved for SSA use.
486	Statutory Employee Indicator DOES NOT APPLY TO PU	1	Enter "1" for a statutory employee. Otherwise, enter "0" (zero). EMPLOYEES
487	Blank	1	Fill with a blank. Reserved for SSA use.
488	Retirement Plan Indicator DOES NOT APPLY TO PU	1	Enter "1" for a retirement plan. Otherwise, enter "0" (zero). EMPLOYEES
489	Third-Party Sick Pay Indicator DOES NOT APPLY TO PU	1	Enter "1" for a sick pay indicator. Otherwise, enter "0" (zero). EMPLOYEES
490-512	Blank	23	Fill with blanks. Reserved for SSA use.

CODE RO

RO - EMPLOYEE WAGE RECORD			
LOCATION	FIELD	LENGTH	SPECIFICATION
1-2	Record Identifier	2	Constant "RO" (ALPHABETIC O).
3-11	Blank	9	Fill with blanks. Reserved for SSA use.
12-22	Allocated Tips	11	No negative amounts. Right justify and zero fill.
23-33	Uncollected Employee Tax on Tips	11	Combine the uncollected Social Security tax and the uncollected Medicare tax in this field. No negative amounts. Right justify and zero fill.
34-44	Medical Savings Accou	nt 11	No negative amounts. Right justify and zero fill.
45-55	Simple Retirement Account	11	No negative amounts. Right justify and zero fill.
56-66	Qualified Adoption Expenses	11	No negative amounts. Right justify and zero fill.
67-77	Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over \$50,000	11	No negative amounts. Right justify and zero fill.
78-88	Uncollected Medicare Tax on Cost of Group Term Life Insurance Over \$50,00	11	No negative amounts. Right justify and zero fill.
89-264	Blank	176	Fill with blanks. Reserved for SSA use.
265	Civil Status	1	Enter: "S" = Single. "M" = Married. If not applicable, fill with blanks.
266-274	Spouse's Social Security Number (SSN)	9	Enter the spouse's social security number as shown on the original/replacement SSN card issued by SSA. If no SSN is available, enter zeros. Otherwise, fill with blanks.
275-285	Wages Subject to Puer Rico Tax	to 11	No negative amounts. Right justify and zero fill.

RO - EMPLOYEE WAGE RECORD			
LOCATION	FIELD	LENGTH	SPECIFICATION
286-296	Commissions Subject to Puerto Rico Tax	11	No negative amounts. Right justify and zero fill.
297-307	Allowances Subject to Puerto Rico Tax	11	No negative amounts. Right justify and zero fill.
308-318	Tips Subject to Puerto Rico Tax	11	No negative amounts. Right justify and zero fill.
319-329	Total Wages, Commissions, Tips, and Allowances Subject to Puerto Rico Tax	11	No negative amounts. Right justify and zero fill.
330-340	Puerto Rico Tax Withheld	11	No negative amounts. Right justify and zero fill.
341-351	Retirement Fund Annual Contributions	11	No negative amounts. Right justify and zero fill.
352-362	Blank	11	Fill with blanks. Reserved for SSA use.
363-373	Total Wages, Tips and Other Compensation Subject to Virgin Islands, Guam, American Samoa, or Northern Mariana Island Income Tax	11	No negative amounts. Right justify and zero fill.
374-384	Virgin Islands, Guam, American Samoa, or Northern Mariana Island Income Tax Withheld	11	No negative amounts. Right justify and zero fill.
385-512	Blank	128	Fill with blanks. Reserved for SSA use.

STATE RECORD

CODE RS

CODE RS identifies the employee information: Social Security Number, Name, Address, City, State, Postal Zip, Kentucky Wages, Kentucky Withholding Tax. **CODE RS ARE REQUIRED REPORTING FOR KENTUCKY.** They are optional only for the Social Security Administration and IRS.

CODE RS - State Record			
LOCATION	FIELD	LENGTH	SPECIFICATIONS
1-2	Record Identifier	2	Constant "RS".
3-4	State Code	2	Enter the appropriate postal Numeric Code. (See Appendix

CODE RS - State Record			
LOCATION	FIELD	LENGTH	SPECIFICATIONS
			F of SSA's Publication MMREF-1.)
5-9	Taxing Entity Code	5	Defined by State/local agency.
10-18	Social Security Number	9	Enter the employee's (SSN)social security number as shown on the original/replacement SSN card issued by SSA. If the SSN is not available, enter zeros.
19-33	Employee First Name	15	Enter the employee's first name as shown on the social security card. Left justify and fill with blanks.
34-48	Employee Middle Name or Initial	15	If applicable, enter the employee's middle name or initial exactly as shown on the social security card. Left justify and fill with blanks. Otherwise, fill with blanks.
49-68	Employee Last Name	20	Enter the employee's last name as shown on the social security card. Left justify and fill with blanks.
69-72	Suffix	4	If applicable, enter the employee's alphabetic suffix. For example: SR, JR Left justify and fill with blanks. Otherwise, fill with blanks.
73-94	Location Address	22	Enter the employee's location address (Attention, Suite, Room Number, etc.). Left justify and fill with blanks.
95-116	Delivery Address	22	Enter the employee's delivery address. Left justify and fill with blanks.
117-138	City	22	Enter the employee's city. Left justify and fill with blanks.
139-140	State Abbreviation	2	Enter the employee's state. Use a postal abbreviation as shown in Appendix F of SSA's Publication MMREF-1. For a foreign address, fill with blanks.
141-145	Zip Code	5	Enter the employee's zip code. For a foreign address, fill with blanks.
146-149	Zip Code Extension	4	Enter the employee's four-digit extension of the Zip Code. If not applicable, fill with blanks.
150-154	Blank	5	Fill with blanks. Reserved for SSA use.

CODE RS - State Record			
LOCATION	FIELD	LENGTH	SPECIFICATIONS
155-177	Foreign State/ Province	23	If applicable, enter the employee's foreign state/province. Left justify and fill with blanks. Otherwise, fill with blanks.
178-192	Foreign Postal Code	15	If applicable, enter the employee's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
193-194	Country Code	2	If one of the following applies, fill with blanks. <ul style="list-style-type: none"> o One of the 50 states of the U.S.A. o District of Columbia o Military Post Office (MPO) o American Samoa o Guam o Northern Mariana Islands o Puerto Rico o Virgin Islands Otherwise, enter the employee's applicable Country code. (See Appendix G in SSA's Publication MMREF-1).
LOCATIONS 195 TO 247 APPLY TO UNEMPLOYMENT REPORTING			
195-196	Optional Code	2	Defined by State/local agency.
197-202	Reporting Period	6	Enter the last month and 4 digit year for the calendar quarter for which this report applies; e.g., "032001" for January-March of 2001.
203-213	State Quarterly Unemployment Insurance Total Wages	11	Right justify and zero fill.
214-224	State Quarterly Unemployment Insurance Total Taxable Wages	11	Right justify and zero fill.
225-226	Number of Weeks Worked	2	Defined by State/local agency.
227-234	Date First Employed	8	Enter the month, day and four digit year, e.g., "01312001."
235-242	Date of Separation	8	Enter the month, day and four digit year e.g., "01312001."
243-247	Blank	5	Fill with blanks. Reserved for SSA use.
LOCATIONS 248 TO 337 APPLY TO INCOME TAX			
248-267	State Employer Account Number	20	Enter state income tax withholding account number (not unemployment number) Right justify and 0 fill.

CODE RS - State Record			
LOCATION	FIELD	LENGTH	SPECIFICATIONS
268-273	Blank	6	Fill with blanks. Reserved for SSA use.
274-275	State Code	2	Enter the appropriate postal NUMERIC code. (See Appendix F in SSA's Publication MMREF-1).
276-286	State Taxable Wages	11	Right justify and zero fill.
287-297	State Income Tax Withheld	11	Right justify and zero fill.
298-307	Other State Data	10	Defined by State/local agency.
308	Tax Type Code	1	Enter the appropriate code for entries in fields 309-319 and 320-330: C - City Income Tax D - County Income Tax E - School District Income Tax F - Other Income Tax
309-319	Local Taxable Wages	11	To be defined by State/local agency.
320-330	Local Income Tax Withheld	11	To be defined by State/local agency.
331-337	State Control Number	7	Optional.
338-348	KREDA	11	Enter the amount of tax credit for Kentucky Rural Economic Development Assistance Numeric field, right justify and zero fill.
349-359	KJDA	11	Enter the amount of tax credit for Kentucky Jobs Development Act Numeric field, right justify and zero fill.
360-370	KIRA	11	Enter the amount of tax credit for Kentucky Industrial Revitalization Authority Numeric field, right justify and zero fill.
371-381	KIDA	11	Enter the amount of tax credit for Kentucky Industrial Development Authority Numeric field, right justify and zero fill.
382-412	Supplemental Data 1	31	To be defined by user.
413-487	Supplemental Data 2	75	To be defined by user.
488-512	Blank	25	Fill with blanks. Reserved for SSA use.

TOTAL RECORD

CODE RT AND RU

The CODE RT record must be generated for each CODE RE record.

The CODE RU record is OPTIONAL, but is REQUIRED if an RO record is prepared.
If just one field applies, the entire record must be completed.

Do not complete a CODE RU record if only zeros would be entered in positions 3-512.

The following pages show the record layouts of the records **required** by KRC.

CODE RT

Code RT- Total Record			
LOCATION	FIELD	LENGTH	SPECIFICATION
1-2	Record Identifier	2	Constant "RT".
3-9	Number of RW Records	7	Enter the total number of RW records reported since the last employer record (Code RE). Right justify and zero fill.
10-24	Wages, Tips and Other Compensation	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justify and zero fill.
25-39	Federal Income Tax Withheld	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justify and zero fill.
40-54	Social Security Wages	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justify and zero fill.
55-69	Social Security Tax Withheld	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justify and zero fill.
70-84	Medicare Wages and Tips	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justify and zero fill. The amount in this field must equal, or exceed the sum in the fields for Social Security Wages and Social Security Tips. Do not use this field to report data prior to Tax Year 1983.
85-99	Medicare Tax Withheld	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justify and zero fill.
100-114	Social Security Tips	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justify and zero fill.
115-129	Advance Earned Income Credit	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justify and zero fill.
130-144	Dependent Care Benefi	ts 15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justify and zero fill.
145-159	Deferred Compensation Contributions to Section 401(k)	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justify and zero fill.

Code RT- Total Record			
LOCATION	FIELD	LENGTH	SPECIFICATION
160-174	Deferred Compensation Contributions to Section 403(b)	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justify and zero fill.
175-189	Deferred Compensation Contributions to Section 408(k)(6)	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justify and zero fill.
190-204	Deferred Compensation Contributions to Section 457(b)	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justify and zero fill.
205-219	Deferred Compensation Contributions to Section 501(c)(18)(D)	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justify and zero fill.
220-234	Blank	15	Fill with blanks. Reserved for SSA use.
235-249	Non-Qualified Plan Section 457 Distributions or Contributions	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justify and zero fill.
250-264	Blank	15	Fill with blanks. Reserved for SSA use.
265-279	Non-Qualified Plan No Section 457 Distributions or Contributions	t 15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justify and zero fill.
280-309	Blank	30	Fill with blanks. Reserved for SSA use.
310-324	Employer Cost of Premiums for Group Term Life Insurance Over \$50,000	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justify and zero fill.
325-339	Income Tax Withheld by Third-Party Payer	15	Enter the total Federal Income Tax Withheld by third-parties (generally insurance companies) from sick or disability payments made to your employees. Right justify and zero fill.
340-354	Income from the Exercise of Nonstatutory Stock Options	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justify and zero fill.
355-512	Blank	158	Fill with blanks. Reserved for SSA use.

CODE RU

RU – TOTAL RECORD			
LOCATION	FIELD	LENGTH	SPECIFICATION
1-2	Record Identifier	2	Constant "RU"

RU – TOTAL RECORD			
LOCATION	FIELD	LENGTH	SPECIFICATION
3-9	Number of RO Records	7	Enter the total number of RO records reported since the last employer record (Code RE). Right justify and zero fill.
10-24	Allocated Tips	15	Enter the total for all employee records (Code RO) reported since the last employer record (Code RE). Right justify and zero fill.
25-39	Uncollected Employee Tax on Tips	15	Enter the total for all employee records (Code RO) reported since the last employer record (Code RE). Right justify and zero fill.
40-54	Medical Savings Account	15	Enter the total for all employee records (Code RO) reported since the last employer record (Code RE). Right justify and zero fill.
55-69	Simple Retirement	15	Enter the total for all employee records (Code RO) reported since the last employer record (Code RE). Right justify and zero fill.
70-84	Qualified Adoption Expenses	15	Enter the total for all employee records (Code RO) reported since the last employer record (Code RE). Right justify and zero fill.
85-99	Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over \$50,000	15	Enter the total for all employee records (Code RO) reported since the last employer record (Code RE). Right justify and zero fill.
100-114	Uncollected Medicare Tax on Cost of Group Term Life Insurance Over \$50,000	15	Enter the total for all employee records (Code RO) reported since the last employer record (Code RE). Right justify and zero fill.
115-354	Blank	240	Fill with blanks. Reserved for SSA use.
355-369	Wages Subject to Puerto Rico Tax	15	Enter the total for all employee records (Code RO) reported since the last employer record (Code RE). Right justify and zero fill.
370-384	Commissions Subject to Puerto Rico Tax	15	Enter the total for all employee records (Code RO) reported since the last employer record (Code RE). Right justify and zero fill.
385-399	Allowances Subject to Puerto Rico Tax	15	Enter the total for all employee records (Code RO) reported since the last employer record (Code RE). Right justify and zero fill.
400-414	Tips Subject to Puerto Rico Tax	15	Enter the total for all employee records (Code RO) reported since the last employer record (Code RE). Right justify and zero fill.
415-429	Total Wages, Commissions, Tips and Allowances Subject to Puerto Rico Tax	15	Enter the total for all employee records (Code RO) reported since the last employer record (Code RE). Right justify and zero fill.

RU – TOTAL RECORD			
LOCATION	FIELD	LENGTH	SPECIFICATION
430-444	Puerto Rico Tax Withheld	15	Enter the total for all employee records (Code RO) reported since the last employer record (Code RE). Right justify and zero fill.
445-459	Retirement Fund Annual Contributions	15	Enter the total for all employee records (Code RO) reported since the last employer record (Code RE). Right justify and zero fill.
460-474	Total Wages, Tips and Other Compensation Subject to Virgin Islands, Guam, American Samoa, or Nor Mariana Islands Income Tax	15	Enter the total for all employee records (Code RO) reported since the last employer record (Code RE). Right justify and zero fill.
475-489	Virgin Islands, Guam, American Samoa, or Northern Mariana Islands Income Tax Withheld	15	Enter the total for all employee records (Code RO) reported since the last employer record (Code RE). Right justify and zero fill.
490-512	Blank	23	Fill with blanks. Reserved for SSA use.

FINAL RECORD

CODE RF

Must be the last record on the file.

Must appear only once on each file.

Do not create a file that contains any data recorded after the CODE RF record.

RF- FINAL RECORD			
LOCATION	FIELD	LENGTH	SPECIFICATION
1-2	Record Identifier	2	Constant "RF".
3-7	Blank	5	Fill with blanks. Reserved for SSA use.
8-16	Number of RW Records	9	Enter the total number of Code RW records reported on the entire file. Right justify and zero fill.
17-512	Blank	496	Fill with blanks. Reserved for SSA use.

TRANSMITTER REPORT FOR FILING KENTUCKY WAGE STATEMENTS



1. Name and Address of Transmitter	5. Number of Kentucky Statements
	6. Kentucky Taxable Wages
	7. Kentucky Income Tax Withheld
2. KY Withholding Account Number	8. Name and Address of Persons to Contact About W-2/K-2 Submission
3. Tax Year	
4. Phone Number (Include Area Code)	

INSTRUCTIONS

Please complete boxes (1) through (8) and mail with the wage statements to:

Kentucky Revenue Cabinet
W-2 Processing
200 Fair Oaks Lane, Station 57
Frankfort, KY 40620

If more than one Kentucky withholding account is reported on the CD or diskette, omit lines 2, 5, 6 and 7, and attach a summary sheet showing name and address, Kentucky withholding tax account number, number of Kentucky statements, Kentucky taxable wages and Kentucky income tax withheld for each account.

**This Transmitter Report must be filled out and submitted with
your wage and tax statements by January 31
following the close of the calendar year.**

Photocopies of this Transmitter Report are acceptable.

For your convenience, wage and tax statements may be filed via file transfer protocol (FTP). Visit the Revenue Cabinet's Web site for details.

www.revenue.ky.gov

Authorization to Submit Employees Annual
Wage and Tax Statements Via KRC Web Site



<p>1. Name, address and Kentucky withholding tax account number of person, organization or firm requesting Web filing.</p> <p>Business Name _____ FEIN* _____</p> <p>Street Address _____ City/State/ZIP _____</p>
<p>2. Name, title and telephone number of contact person</p> <p>Contact Name _____ Phone Number _____</p> <p>Title _____ E-mail Address** _____</p>
<p>3. Estimated number of wage and tax statements to be reported _____</p>
<p>4. Identification of the type of equipment:</p> <p>Operating System _____ Internet Browser _____</p> <p>Does your office have a Firewall? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>_____ Signature of Person Completing Authorization</p> <p>_____ Date</p>

Please submit the request to:

Kentucky Revenue Cabinet
Withholding Tax Section
P.O. Box 181, Station 57
Frankfort, KY 40602-0181

revenue.ky.gov

**If more than one FEIN is involved, please use the FEIN of the submitting/transmitting entity.*

***This gives KRC permission to confirm the FTP status to the employer using the confidential e-mail address provided on the form.*

Please Note: It is important to get your system/network administrator involved immediately to ensure that you have the proper capabilities. KRC provides a secure Web site, but there are often limitations in your system or network. Please work with your system/network administrator early to ensure your success!